

2015

CERTIFICATE

To the Clerk of Wabaunsee, State of Kansas

We, the undersigned, officers of

City of Eskridge

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	175,900	51,010
Debt Service	10-113	9	100,210	15,411
Employee Benefit Fund	12-1220	9	65,000	10,446
Special Highway Fund		10	37,895	
Equipment Fund		10	20,000	
Gas Fund		11	743,382	
Water Fund		11	562,422	
Lake Wabunsee Fund		12	132,671	
Sewer Fund		12	123,453	
Solid Waste Fund		13	62,597	
Totals		xxxxxx	2,023,530	76,867
Is an Ordinance required to be passed, published, and attached to the budget?			No	County Clerk's Use Only
Budget Summary		14		1,685,861
Neighborhood Revitalization				Nov 1, 2014 Total Assessed Valuation

Assisted by:
Curtis Henderson CPA

Address:
1516 SW Topeka Bld
Topeka KS 66612

Email:
curtis@cpa1040.net

W. E. Carr 8/11/14
W. Adams 8-11-14
Cindy Krans 8/11/14
At IDH 8/11/14

Date Attested: *October 17*, 2014

Jennifer Savage
County Clerk

Governing Body

City of Eskridge

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total Tax Levy Amount in 2014 Budget	+ \$	<u>77,026</u>
2. Debt Service Levy in 2014 Budget	- \$	<u>15,486</u>
3. Tax Levy Excluding Debt Service	\$	<u>61,540</u>
2014 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2014 :	+ _____	0
5. Increase in Personal Property for 2014 :		
5a. Personal Property 2014	+ _____	30,566
5b. Personal Property 2013	- _____	44,536
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2014 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2014 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	_____	0
9. Total Estimated Valuation July 1, 2014	_____	1,685,996
10. Total Valuation less Valuation Adjustment (9 minus 8)	_____	1,685,996
11. Factor for Increase (8 divided by 10)	_____	0.00000
12. Amount of Increase (11 times 3)	+ \$ _____	0
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ _____	<u>61,540</u>
14. Debt Service Levy in this 2015 Budget	_____	<u>15,411</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	_____	<u>76,951</u>

If the 2015 budget includes tax levies exceeding the total on line 15, you must
adopt an ordinance to exceed this limit, publish the ordinance, and
attach a copy of the published ordinance to this budget.

City of Eskridge

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	47,190	8,883	145	181
Debt Service Fund	15,486	2,915	48	60
Employee Benefit Fund	14,350	2,701	44	55
TOTAL	77,026	14,499	237	296

County Treas Motor Vehicle Estimate 14,499

County Treasurers Recreational Vehicle Estimate 237

County Treasurers 16/20M Vehicle Estimate 296

Motor Vehicle Factor 0.18824

Recreational Vehicle Factor 0.00308

16/20 Vehicle Factor 0.00384

Schedule of Transfers

[illegible]

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

City of Eskridge

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series B 2012 - Gas Bond	11/21/2012	8/1/2019	2.00	390,000	335,000	Feb/Aug	August	4,638	55,000	4,187	55,000
Series A 2012 - Water Bond	9/19/2012	8/1/2027	3.50	500,000	465,000	Feb/Aug	August	11,078	30,000	10,837	30,000
Total G.O. Bonds					800,000			15,716	85,000	15,024	85,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					800,000			15,716	85,000	15,024	85,000

City of Eskridge

2015

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of Eskridge
Wabaunsee

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem Tax	\$14,350	\$10,446
Delinquent Tax	\$300	\$0
Motor Vehicle Tax	\$2,350	\$2,701
Recreational Vehicle Tax	\$0	\$44
16/20M Vehicle Tax	\$0	\$55
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$17,000	\$13,246
Difference in Total Taxes:	(\$3,754)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$1,704,720	\$1,685,996
Did Assessed Valuation Decrease?	Yes	
Levy Rate	8.418	6.196
Difference in Levy Rate:	(2.222)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	74,569	84,381	10,181
Receipts:			
Ad Valorem Tax	45,452	47,190	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,134	1,110	
Motor Vehicle Tax	8,903	9,000	8,883
Recreational Vehicle Tax			145
16/20M Vehicle Tax			181
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Miscellaneous	785	600	600
Local Alcoholic Liquor	414	400	400
Compensating Use Tax	982	1,000	1,000
Local Sales Tax	21,744	20,000	20,000
Franchise Tax	12,886	12,000	12,000
Licenses	477	500	500
Transfer from gas fund	30,000	10,000	15,000
Transfer from water fund	30,000	30,000	40,000
Transfer from lake wabunsee fund	25,000	25,000	15,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,783	1,500	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec.			
Total Receipts	180,560	158,300	114,709
Resources Available:	255,129	242,681	124,890
Expenditures:			
Personal Services	65,733	70,000	70,000
Contractual Services	24,207	25,000	30,000
Commodities	62,519	55,000	60,000
Capital Outlay	3,289	67,500	900
Transfer to employee benefit fund	15,000	15,000	15,000
Transfer to equipment fund			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	170,748	232,500	175,900
Unencumbered Cash Balance Dec 31	84,381	10,181	XXXXXXXXXXXXXXXXXXXX
2013/2014 Budget Authority Amount:	553,739	232,500	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			175,900
Tax Required			51,010
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			51,010

City of Eskridge

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	(49)	7,020	1,776
Receipts:			
Ad Valorem Tax	16,618	15,486	XXXXXXXXXXXXXXXXXX
Delinquent Tax	414		
Motor Vehicle Tax	3,267		2,915
Recreational Vehicle Tax			48
16/20M Vehicle Tax			60
Transfer from gas fund	50,000	50,000	50,000
Transfer from water fund	40,000	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	110,299	95,486	83,023
Resources Available:	110,250	102,506	84,799
Expenditures:			
Bond principle	90,000	85,000	85,000
Interest expense	13,225	15,720	15,200
Neighborhood Revitalization Rebate			
Miscellaneous	5	10	10
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	103,230	100,730	100,210
Unencumbered Cash Balance Dec 31	7,020	1,776	XXXXXXXXXXXXXXXXXX
2013/2014 Budget Authority Amount:	93,867	105,716	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance:			100,210
Tax Required			15,411
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			15,411

See Tab A

Adopted Budget Employee Benefit Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	38,388	34,754	21,754
Receipts:			
Ad Valorem Tax	13,877	14,350	XXXXXXXXXXXXXXXXXX
Delinquent Tax	340	300	
Motor Vehicle Tax	2,761	2,350	2,701
Recreational Vehicle Tax			44
16/20M Vehicle Tax			55
Transfer from general fund	15,000	15,000	15,000
Transfer from water fund	20,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	51,978	47,000	32,800
Resources Available:	90,366	81,754	54,554
Expenditures:			
Personal services	55,612	60,000	65,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,612	60,000	65,000
Unencumbered Cash Balance Dec 31	34,754	21,754	XXXXXXXXXXXXXXXXXX
2013/2014 Budget Authority Amount:	94,000	79,300	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance:			65,000
Tax Required			10,446
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			10,446

See Library G

City of Eskridge

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	27,577	40,905	24,345
Receipts:			
State of Kansas Gas Tax	13,328	13,440	13,550
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	13,328	13,440	13,550
Resources Available:	40,905	54,345	37,895
Expenditures:			
Street Repair and Maint	0	30,000	37,895
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	30,000	37,895
Unencumbered Cash Balance Dec 31	40,905	24,345	0
2013/2014 Budget Authority Amount:	24,881	30,407	

Adopted Budget Equipment Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from gas fund			10,000
Transfer from water fund			10,000
Transfer from lake fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	20,000
Resources Available:	0	0	20,000
Expenditures:			
Commodities			
Capital Outlay			20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	20,000
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014 Budget Authority Amount:	0	0	

City of Eskridge

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	642,710	213,382	43,382
Receipts:			
Charges to Customers	446,245	600,000	700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	446,245	600,000	700,000
Resources Available:	1,088,955	813,382	743,382
Expenditures:			
Gas Purchases	293,632	500,000	500,000
Personal Services	34,367	50,000	60,000
Contractual Services	13,064	30,000	40,000
Commodities	18,065	30,000	40,000
Capital Outlay	433,046	100,000	28,382
Transfer to general fund	30,000	10,000	15,000
Transfer to debt service fund	50,000	50,000	50,000
Transfer to equipment fund			10,000
Miscellaneous	3,399		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	875,573	770,000	743,382
Unencumbered Cash Balance Dec 31	213,382	43,382	0
2013/2014 Budget Authority Amount:	1,406,523	863,708	

Adopted Budget Water Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	354,789	292,422	232,422
Receipts:			
Charges to Customers	249,142	300,000	330,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	249,142	300,000	330,000
Resources Available:	603,931	592,422	562,422
Expenditures:			
Personal Services	63,036	75,000	80,000
Contractual Services	60,601	90,000	100,000
Commodities	86,570	100,000	100,000
Capital Outlay	10,436	20,000	187,422
Transfer to general fund	30,000	30,000	40,000
Transfer to employee benefit fund	20,000	15,000	15,000
Transfer to debt service fund	40,000	30,000	30,000
Transfer to equipment fund			10,000
Miscellaneous	866		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	311,509	360,000	562,422
Unencumbered Cash Balance Dec 31	292,422	232,422	0
2013/2014 Budget Authority Amount:	586,619	693,958	

City of Eskridge

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lake Wabunsee Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	70,355	32,671	12,671
Receipts:			
Lake fees and rents	84,955	100,000	120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	84,955	100,000	120,000
Resources Available:	155,310	132,671	132,671
Expenditures:			
Personal Services	6,443	15,000	15,000
Contractual Services	27,521	40,000	40,000
Commodities	17,335	30,000	30,000
Capital Outlay	46,340	10,000	32,671
Transfer to general fund	25,000	25,000	15,000
Transfer to equipment fund	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	122,639	120,000	132,671
Unencumbered Cash Balance Dec 31	32,671	12,671	0
2013/2014 Budget Authority Amount:	167,092	205,355	

Adopted Budget Sewer Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	93,383	108,453	83,453
Receipts:			
Charges to customers	36,543	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	36,543	40,000	40,000
Resources Available:	129,926	148,453	123,453
Expenditures:			
Personal Services	2,725	5,000	5,000
Contractual Services	9,627	20,000	25,000
Commodities	8,685	20,000	25,000
Capital Outlay	436	20,000	68,453
Transfer to equipment fund	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	21,473	65,000	123,453
Unencumbered Cash Balance Dec 31	108,453	83,453	0
2013/2014 Budget Authority Amount:	122,755	108,383	

Adopted Budget Solid Waste Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	25,206	26,597	24,597
Receipts:			
Charges to customers	32,932	36,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,932	36,000	38,000
Resources Available:	58,138	62,597	62,597
Expenditures:			
Personal Services	0		
Contractactual Services	29,617	35,000	38,000
Commodities	1,488	2,000	2,000
Capital Outlay	436	1,000	22,597
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,541	38,000	62,597
Unencumbered Cash Balance Dec 31	26,597	24,597	0
2013/2014 Budget Authority Amount:	58,419	58,306	

2015

NOTICE OF BUDGET HEARING

The governing body of

City of Eskridge

will meet on August 11, 2014 at 7:30 PM at City Hall Eskridge Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall Eskridge Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	170,748	28.016	232,500	27.682	175,900	51,010	30.255
Debt Service	103,230	10.243	100,730	9.084	100,210	15,411	9.141
Employee Benefit Fund	55,612	8.553	60,000	8.418	65,000	10,446	6.196
Special Highway Fund			30,000		37,895		
Equipment Fund					20,000		
Gas Fund	875,573		770,000		743,382		
Water Fund	311,509		360,000		562,422		
Lake Wabunsee Fund	122,639		120,000		132,671		
Sewer Fund	21,473		65,000		123,453		
Solid Waste Fund	31,541		38,000		62,597		
Totals	1,692,325	46.812	1,776,230	45.184	2,023,530	76,867	45.592
Less: Transfers	210,000		180,000		200,000		
Net Expenditure	1,482,325		1,596,230		1,823,530		
Total Tax Levied	78,843		77,026		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,684,237		1,704,720		1,685,996		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	485,350	890,000	800,000
Revenue Bonds	400,000	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	885,350	890,000	800,000

*Tax rates are expressed in mills

Lisa K Cernich

City Official Title: City Clerk

NOTICE OF BUDGET HEARING

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City of Eskridge

will meet on August 11, 2014 at 7:30 PM at City Hall Eskridge Kansas for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	170,748	28.016	232,500	27.682	175,900	51,010	30.255
Debt Service	103,230	10.243	100,730	9.084	100,210	15,411	9.141
Employee Benefit Fund	55,612	8.553	60,000	8.418	65,000	10,446	6.196
Special Highway Fund			30,000		37,895		
Equipment Fund					20,000		
Gas Fund	875,573		770,000		743,382		
Water Fund	311,509		360,000		562,422		
Lake Wabunsee Fund	122,639		120,000		132,671		
Sewer Fund	21,473		65,000		123,453		
Solid Waste Fund	31,541		38,000		62,597		
Totals	1,692,325	46.812	1,776,230	45.184	2,623,530	76,867	45.592
Less: Transfers	210,000		180,000		200,000		
Net Expenditure	1,482,325		1,596,230		1,823,530		
Total Tax Levied	78,843		77,026		XXXXXXXXXXXXXXX		
Assessed Valuation	1,684,237		1,704,720		1,685,996		

Outstanding indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

*Tax rates are expressed in mills

Lisa K Cernich

E. J. Stuenkel

Subscribed and sworn to before me this

..... Day, 2014

.....
Notary or Clerk of District Court

My commission expires:

Printer's fee \$.....

Additional copies \$.....

Total publication fee \$.....

\$ 90.00

*City of Eskridge
Budget Hearing*